

Exhibit NJH-1

Nicor Gas Company
Incremental Costs by Activity
at December 31, 2000

| Site | Activity | Cumulative Costs Incurred through December 31, 1999 | 2000 Costs | Cumulative Costs Incurred through December 31, 2000 |
|----------------------|--------------|---|-------------------|---|
| Aurora | 29950 | \$883,164.89 | \$2,356,220.92 | \$3,239,385.81 |
| Belvidere | 29962 | \$981,201.55 | \$178,635.61 | \$1,159,837.16 |
| Belvidere III | 29987 | \$4,865.91 | \$0.00 | \$4,865.91 |
| Bloomington | 29973 | \$5,582,833.95 | \$484,567.01 | \$6,067,400.96 |
| Blue Island | 29977 | \$96,821.23 | \$186,045.96 | \$282,867.19 |
| Chicago Hts. | 29951 | \$213,460.36 | \$24,017.85 | \$237,478.21 |
| Ciba-Geigy | 29983 | \$72,086.34 | \$31,826.50 | \$103,912.84 |
| DeKalb | 29963 | \$53,056.97 | \$16,724.97 | \$69,781.94 |
| Dixon I | 29955 | \$4,881.00 | \$0.00 | \$4,881.00 |
| Dixon II | 29967 | \$4,881.00 | \$0.00 | \$4,881.00 |
| Dixon III | 29978 | \$4,880.98 | \$0.00 | \$4,880.98 |
| DuQuoin | 29960 | \$456,174.34 | \$0.00 | \$456,174.34 |
| Evanston | 29988 | \$13,903.93 | \$0.00 | \$13,903.93 |
| Freeport | 29974 | \$215,019.48 | \$24,936.71 | \$239,956.19 |
| General Management | 29971, 29982 | \$823,036.51 | \$172,724.49 | \$995,761.00 |
| Genesco I | 29956 | \$65,785.91 | \$2,856.11 | \$68,642.02 |
| Geneseo II | 29968 | \$300,330.42 | \$34,163.29 | \$334,493.71 |
| Harvard | 29979 | \$4,865.92 | \$0.00 | \$4,865.92 |
| Insurance | 29992 | \$8,864,034.86 | (\$11,254,825.75) | (\$2,390,790.89) |
| Joliet, Bluff St. | 29989 | \$442,536.45 | \$19,483.73 | \$462,020.18 |
| Kankakee | 29957 | \$2,312,851.40 | \$203,566.48 | \$2,516,417.88 |
| Kenilworth | 29993 | \$780,513.61 | \$50,976.83 | \$831,490.44 |
| LaGrange | 29952 | \$266,318.74 | \$4,603.63 | \$270,922.37 |
| Lemont | 29964 | \$4,173.11 | \$0.00 | \$4,173.11 |
| Lockport II | 29969 | \$31,870.65 | (\$3,559.87) | \$28,310.78 |
| Lockport Twp. | 29966 | \$644,443.32 | \$103,207.56 | \$747,650.88 |
| Mendota I | 29990 | \$4,908.47 | \$0.00 | \$4,908.47 |
| Mendota II | 29980 | \$6,450.44 | \$0.00 | \$6,450.44 |
| Morris | 29975 | \$406,595.60 | \$70,376.93 | \$476,972.53 |
| Morris II | 29958 | \$4,865.97 | \$0.00 | \$4,865.97 |
| Morrison | 29994 | \$6,385.45 | \$0.00 | \$6,385.45 |
| Murphysboro | 29961 | \$37,053.00 | \$42,784.58 | \$79,837.58 |
| Murphysboro - Walnut | 29972 | \$1,500.00 | \$35,403.45 | \$36,903.45 |
| Oak Park | 29981 | \$1,058,817.01 | \$1,756,850.70 | \$2,815,667.71 |

| | | | | |
|---------------------|-------|-----------------|------------------|-----------------|
| Oregon | 29991 | \$4,865.98 | \$0.00 | \$4,865.98 |
| Ottawa I | 29959 | \$2,606,194.28 | \$9,078.39 | \$2,615,272.67 |
| Ottawa II | 29970 | \$81,915.26 | \$43,531.27 | \$125,446.53 |
| Paxton | 29985 | \$46,954.15 | \$0.00 | \$46,954.15 |
| Pontiac | 29953 | \$31,288.39 | \$74,455.11 | \$105,743.50 |
| Rochelle | 29965 | \$384,540.75 | \$235,758.63 | \$620,299.38 |
| Rockford (Avon) | 29976 | \$75,591.81 | \$93,225.82 | \$168,817.63 |
| Rockford (Mulberry) | 29986 | \$57.50 | \$0.00 | \$57.50 |
| Skokie | 29954 | \$105,388.02 | \$7,204.92 | \$112,592.94 |
| Sterling | 29995 | \$6,385.47 | \$0.00 | \$6,385.47 |
| Streator | 29984 | \$533,911.64 | \$1,513,372.25 | \$2,047,283.89 |
| Unallocated | | \$1,473.42 | \$0.00 | \$1,473.42 |
| | | | | |
| Total | | \$28,533,135.44 | (\$3,481,785.92) | \$25,051,349.52 |